

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 51  
FOWLER, INDIANA

January 1, 2003 to December 31, 2003





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OFFICIALS

Office

Official

Term

Chairman, Bureau of Motor  
Vehicles Commission

Mr. Gerald Coleman  
Ms. Mary DePrez

01-06-02 to 02-29-04  
03-01-04 to 01-05-05

Branch Manager

Ms. Beth Shedrow

01-01-03 to 12-31-04



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 51 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 21, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBER 51  
 FOWLER, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2003 to December 31, 2003

	<u>Amount</u>
Collections:	
Registrations	\$ 1,117,347
Titles	186,832
Drivers Licenses	39,141
Watercraft	16,647
Miscellaneous	<u>536</u>
Total	<u><u>\$ 1,360,503</u></u>
Distributions:	
State Fees	\$ 605,930
County Tax	622,901
Commission Fees	<u>131,672</u>
Total	<u><u>\$ 1,360,503</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 51  
FOWLER, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBER 51  
 FOWLER, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle Registrations:	
Passenger	5,492
Motorcycle	200
RV (Housecar)	224
Light Truck	3,168
Other Truck	76
Farm Truck	328
Tractor	94
Trailer	1,158
Semi-Trailer	151
School and Church Bus	1
Other Bus	10
Other	29
	<hr/>
Total Vehicle Registrations	<u>10,931</u>
Drivers Licenses and Permits:	
Drivers Licenses/Learners Permits	1,632
CDL Licenses/CDL Permits	166
Placards	298
Other	1,009
	<hr/>
Total Drivers Licenses and Permits	<u>3,105</u>
Titles:	
Vehicles	3,164
Watercraft	38
	<hr/>
Total Titles	<u>3,202</u>
Total Watercraft Registrations	<u>332</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 51  
FOWLER, INDIANA  
EXAMINATION RESULTS AND COMMENTS

REDECLARED WEIGHT

Two Truck 7,000 plates, 252216L and 536778L, could not be found in the Hold for Audit Inventory. The plates had been replaced with Truck 11,000 and 16,000 plates, 58446B and 3573C, respectively, in reweight transactions.

When a plate has been replaced due to reweighting, the new registration stub/receipt should be attached to the original registration (photocopy or BOSS inquiry) and placed with the plate in the Hold for Audit items. (Branch Operations Policies and Procedures Manual, Branch Filing Procedures Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 51  
FOWLER, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on October 21, 2004, with Ms. Beth Shedrow, Branch Manager. The official concurred with our findings.